

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

An Act To Implement the Recommendations of the Governor's Task Force on Passenger Rail Funding

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 23 MRSA §4210-B, sub-§7 is enacted to read:

7. Sales tax revenue. Beginning July 1, 2009 and every July 1st thereafter, the State Controller shall transfer to the STAR Transportation Fund the following amounts, as certified by the State Tax Assessor:

A. An amount that is equivalent to the revenue from the tax imposed on the value of rental for a period of less than one year of an automobile pursuant to Title 36, section 1811;

B. An amount that is equivalent to 2% of the revenue from the tax imposed pursuant to Title 36, section 1811 on the value of:

(1) Liquor sold in licensed establishments;

(2) Rental of living quarters in any hotel, rooming house or tourist or trailer camp; and

(3) Prepared food;

C. An amount that is equivalent to 1% of the revenue from the tax imposed pursuant to Title 36, section 1811 on the value of a motor vehicle, as defined in Title 29-A, section 101, subsection 42;

D. An amount that is equivalent to 1% of the revenue from the tax imposed pursuant to Title 36, section 1811 on the value of an all-terrain vehicle as defined in Title 12, section 13001, subsection 3 and a snowmobile as defined in Title 12, section 13001, subsection 25; and

E. An amount that is equivalent to 2% of the revenue from the tax imposed pursuant to Title 36, section 1811 on the value of all other tangible personal property and taxable services.

The tax amounts must be based on actual cash receipts for that fiscal year and do not include any accruals that may be required by law. The amounts transferred under this subsection do not affect the calculation for the transfer of General Fund sales and use tax revenues to the Local Government Fund under Title 30-A, section 5681, subsection 5.

SUMMARY

This bill, beginning July 1, 2009, dedicates a percentage of sales and use tax revenue to the State Transit, Aviation and Rail Transportation Fund, also known as the STAR Transportation Fund, to support transit, aeronautics and rail transportation, including the Downeaster train service.